

# SIKKIM



## GOVERNMENT

## GAZETTE

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**No. 497**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 51/2023-GST/SIKKIM**

**Date: 29<sup>th</sup> September, 2023**

### NOTIFICATION

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council and in supersession of the Sikkim Goods and Services Tax Rules (Third Amendment) Rules, 2023, hereby makes the following rules further to amend the Sikkim Goods and Services Tax Rules, 2017, namely: —

- 1. Short title and commencement.** -(1) These rules may be called the Sikkim Goods and Services Tax (Third Amendment) Rules, 2023.
- (2) Save as otherwise provided in these rules, they shall come into force on the 1st day of October, 2023.
- 2.** In the Sikkim Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8, for sub-rule (1), the following sub-rule shall be substituted, namely:—
  - (1) Every person who is liable to be registered under sub-section (1) of section 25 and every person seeking registration under sub-section (3) of section 25 (hereafter in this Chapter referred to as “the applicant”), except—
    - (i) a non-resident taxable person;
    - (ii) a person required to deduct tax at source under section 51;
    - (iii) a person required to collect tax at source under section 52;
    - (iv) a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 or a person supplying online money gaming from a place outside India to a person in India referred to in section 14A under the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall, before applying for registration, declare his Permanent

Account Number, State or Union territory in **Part A** of **FORM GST REG-01** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

**Provided** that every person being an Input Service Distributor shall make a separate application for registration as such Input Service Distributor.

3. In the said rules, in rule 14, –

- (i) in the heading, after the words **online recipient** the letters and words **“or to a person supplying online money gaming from a place outside India to a person in India”** shall be inserted;
- (ii) in sub-rule (1), after the words **online recipient** the letters and words **or any person supplying online money gaming from a place outside India to a person in India** shall be inserted.

4. In the said rules, after rule 31A, the following rules shall be inserted, namely:-

**“31B. Value of supply in case of online gaming including online money gaming.–** Notwithstanding anything contained in this chapter, the value of supply of online gaming, including supply of actionable claims involved in online money gaming, shall be the total amount paid or payable to or deposited with the supplier by way of money or money's worth, including virtual digital assets, by or on behalf of the player:

Provided that any amount returned or refunded by the supplier to the player for any reasons whatsoever, including player not using the amount paid or deposited with the supplier for participating in any event, shall not be deductible from the value of supply of online money gaming.

**31C. Value of supply of actionable claims in case of casino.–** Notwithstanding anything contained in this chapter, the value of supply of actionable claims in casino shall be the total amount paid or payable by or on behalf of the player for –

- (i) purchase of the tokens, chips, coins or tickets, by whatever name called, for use in casino; or
- (ii) participating in any event, including game, scheme, competition or any other activity or process, in the casino, in cases where the token, chips, coins or tickets, by whatever name called, are not required:

Provided that any amount returned or refunded by the casino to the player on return of token, coins, chips, or tickets, as the case may be, or otherwise, shall not be deductible from the value of the supply of actionable claims in casino.

*Explanation.-* For the purpose of rule 31B and rule 31C, any amount received by the player by winning any event, including game, scheme, competition or any other activity or process, which is used for playing by the said player in a further event without withdrawing, shall not be considered as the amount paid to or deposited with the supplier by or on behalf of the said player.

5. In the said rules, in rule 46, in clause (f), in the proviso, after the words **Provided that** the words **in cases involving supply of online money gaming or in cases** shall be inserted.

6. In the said rules, for rule 64, the following rule shall be substituted, namely: –

**64. Form and manner of submission of return by persons providing online information and data base access or retrieval services and by persons supplying online money gaming from a place outside India to a person in India.-** Every registered person either providing online money gaming from a place outside India to a person in India, or providing online information and data base access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) or to a registered person other than a non-taxable online recipient, shall file return in FORM GSTR-5A on or before the twentieth day of the month succeeding the calendar month or part thereof.

7. In the said rules, in rule 87, in sub-rule (3), in the second proviso, for the words and figures section 14, the words, letters, brackets and figures section 14, or a person supplying online money gaming from a place outside India to a person in India as referred to in section 14A, shall be substituted.

8. In the said rules, in FORM GST REG-10, –

- (i) for the heading, the following heading shall be substituted, namely—

**Application for registration of person supplying online money gaming from a place outside India to a person in India or for registration of person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient in India.”;**

- (ii) in Part A, in the table, after serial number (ii) and the entries relating thereto, the following serial number and entries shall be inserted, namely:

“(ii a)	Type of supply	(a) Supply of online money gaming (b) Supply of online information and database access or retrieval services (c) Both (a) and (b) above
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- (i) in Part B, in the table,—

- (a) for serial numbers 2 and 3 and the entries relating thereto, the following serial numbers and entries shall be substituted, namely:

“2.	Date of commencement of the online service or online money gaming in India.	DD/MM/YYYY
3	Uniform Resource Locators (URLs) of the website/platform/name of the application, etc, as applicable through which online money gaming or online information and data base access or retrieval services are provided:  1.  2.  3.”	

- (b) for serial number 7 and the entries relating thereto, the following serial number and entries shall be substituted, namely:

"7"	<p><b>Declaration</b>  <i>I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i></p> <p><i>I,.....hereby declare that I am authorised to sign on behalf of the Registrant. I would charge and collect tax liable from the non-taxable online recipient located in taxable territory (in case of online information and database access or retrieval services) and/or from the recipient located in taxable territory (in case of online money gaming) and deposit the same with Government of India.</i></p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p>Place:</p> <p>Date:</p> </div> <div style="width: 45%;"> <p>Signature</p> <p>Name of Authorised Signatory:</p> <p>Designation:"</p> </div> </div>
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- (iv) in the Instructions, in item 2, after the words and figures "section 14", the words and figures "or section 14A, as the case may be," shall be inserted.

9. In the said rules, for FORM GSTR-5A, the following form shall be substituted namely:—

**"FORM GSTR-5A**

*[See rule 64]*

Details of supplies of online information and database access or retrieval services by a person located outside India made to non-taxable online recipient (as defined in Integrated Goods and Services Tax Act, 2017) and to registered persons in India and details of supplies of online money gaming by a person located outside India to a person in India

1. GSTIN of the supplier-
2. (a) Legal name of the registered person-  
 (b) Trade name, if any-
3. Name of the Authorised representative in India filing the return—
4. Period: Month-..... Year –
- 4(a) ARN:
- 4(b) Date of ARN:
5. Taxable outward supplies of online information and database access or retrieval services made to non-taxable online recipient in India

(Amount in Rupees)

Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5

- 5A. Amendments to taxable outward supplies of online information and database access or retrieval services to non-taxable online recipient in India

(Amount in Rupees)

Month	Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5	6

- 5B. Taxable outward supplies of online information and database access or retrieval services made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

GSTIN	Taxable Value
1	2

- 5C. Amendments to the taxable outward supplies of online information and database access or retrieval services made to registered persons in India, other than non-taxable online recipient, on which tax is to be paid by the said registered persons on reverse charge basis

(Amount in Rupees)

Month	Original GSTIN	Revised GSTIN	Taxable value
1	2	3	4

- 5D. Supplies of online money gaming made to a person in India

(Amount in Rupees)

Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5

5E. Amendments to supplies of online money gaming made to a person in India

(Amount in Rupees)

Month	Place of supply (State/UT)	Rate of tax	Taxable value	Integrated tax	Cess
1	2	3	4	5	6

6. Calculation of interest, or any other amount

(Amount in Rupees)

Sr. No	Description	Place of supply (State/UT)	Amount due (Interest/Other)	
			Integrated tax	Cess
1	2	3	4	5
1.	Interest			
2.	Others			
	Total			

7. Tax, interest, and any other amount payable and paid

(Amount in Rupees)

Sr. No.	Description	Amount payable		Debit entry no.	Amount paid	
		Integrated Tax	Cess		Integrated Tax	Cess
1	2	3	4	5	6	7
1.	Tax Liability (based on Table 5, 5A, 5D and 5E)					
2.	Interest (based on Table 6)					
3.	Others (based on Table 6)					

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place

Name of Authorised Signatory

Date

Designation/Status"

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

**Manoj Rai**  
**Commissioner**  
**Commercial Taxes Division**  
**Finance Department**